No. 453. SHOONG ET AL. *v.* COMMISSIONER OF INTERNAL REVENUE. On petition for writ of certiorari to the United States Court of Appeals for the Ninth Circuit. *Per Curiam:* The petition for writ of certiorari is granted and the judgment is reversed. *Commissioner v. Korell*, decided this day, *ante*, p. 619. MR. JUSTICE BLACK dissents. MR. JUSTICE DOUGLAS took no part in the consideration or decision of this case. *Nat Schmulowitz* and *Peter S. Sommer* for petitioners. *Solicitor General Perlman* for respondent. Reported below: 177 F. 2d 131.

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